

# **CITY AUDITOR'S OFFICE**



## **INTERNAL CONTROL REVIEW ACTIVITY REPORT DECEMBER 31, 2005**

**Report No. CAO 2900-0506-05**

**April 05, 2006**

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**CITY AUDITOR**

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**BACKGROUND**

The City Auditor's Office has the responsibility to Evaluate, Enhance, Educate, and Enforce internal control issues that come to the Office's attention.

- **Evaluate** - The Office independently and objectively performs Internal Control Reviews to evaluate applicable internal controls through professional expertise and judgment.
- **Enhance** - After evaluation, the Office makes recommendations to enhance the adequacy and effectiveness of existing controls and further recommends additional controls as appropriate.
- **Educate** - Through the Internal Control Review Memorandums to management and the periodic *Internal Control Review Activity Reports*, the Office educates management and others of appropriate internal controls.
- **Enforce** - Enforcement is limited to supplying data to management to help them enforce the policies and procedures of the City.

The results of the Internal Control Reviews are reported in two steps:

- An Internal Control Review Memorandum is released to the appropriate levels of management and the Mayor and City Council. This assists in the correction of deficiencies and reports on the adequacy and effectiveness of existing controls.
- Semiannually, a summary report is made of all findings and recommendations from the Internal Control Review Memorandums and released in a formal *Internal Control Review Activity Report*.

This report recaps the Internal Control Review Memorandums issued since the last *Internal Control Review Activity Report* (June 30, 2005), including a list of all memorandums issued with a synopsis of the findings and recommendations. The recommendations are entered into the follow-up system for tracking purposes

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## **OBJECTIVES**

Our objectives in completing the *Internal Control Review Activity Report* are to:

- Review all activity for the period noted relative to internal control reviews;
- Document for tracking purposes findings and recommendations noted in Internal Control Review Memorandums; and
- Report to the public the results of activities of the City Auditor's Office.

The objectives of each of the Internal Control Reviews were to:

- Determine the adequacy of existing internal controls;
- Determine the reason(s) for any control failure;
- Recommend corrective action; and
- Report the results of our review.

## **SCOPE AND METHODOLOGY**

Fieldwork performed during each of the Internal Control Reviews was performed in accordance with generally accepted governmental auditing standards. Procedures included:

- Observing operations.
- Interviewing personnel.
- Reviewing records, reports, and other applicable documentation.

## **INTERNAL CONTROL MEMORANDUMS ISSUED**

### **ICR 010 -- Internal Control Review: Theft of Deposits at Durango Hills Golf Course**

**Background:** On September 1, 2004, the City Treasurer's Office reported missing Durango Hills Golf Course (DHGC) deposits to the City Marshals. The City Marshals were dispatched to DHGC to investigate the missing deposits. The following is a summary of this incident:

- During the period August 2<sup>nd</sup> to August 10<sup>th</sup>, 2004, seven DHGC cash deposits totaling \$5,407.57 was reported to the City Treasurer's Office via fax but were never deposited into the City's bank account.
- While deposit slips had been prepared for these deposits as evidenced by duplicate yellow copies retained in the deposit slip book, these deposits were not reflected in the deposit log and had not been picked up by the armored car service.
- A part-time DHGC employee stated that he had recorded four of the missing deposits on the deposit log and that someone had subsequently torn out those pages from the log.
- The remaining three missing deposits had been prepared by DHGC's bookkeeper, who sometimes filled in as a cashier.
- The bookkeeper acknowledged tearing out and destroying pages from the deposit log and re-creating the deposit log entries due to making a mistake on the original pages. The re-

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created deposit log entries were all in the bookkeeper's handwriting. The missing deposits were not recorded on the re-created deposit log.

- During August 11-19, the City Treasurer's Office noticed that seven DHGC deposits had not posted to the City's bank account. The Treasurer's Office attempted to contact the bookkeeper several times through phone and e-mail regarding these deposits. These e-mails went unanswered.
- The DHGC General Manager stated that he was unaware of the missing deposits until being contacted by the City Marshals.
- Access to the deposit safe was limited to the bookkeeper and the DHGC General Manager.
- The bookkeeper resigned from employment at DHGC and the DHGC General Manager is no longer working at the facility.

**Findings / Conclusions**

The opportunity for this theft existed due to the following:

- Inadequate segregation of duties. The bookkeeper regularly performed cashier duties in addition to her responsibilities as bookkeeper. She was permitted to prepare her own deposits and complete the total daily cash balancing and recording procedures without dual verification.
- Inadequate oversight of financial operations by the DHGC General Manager.
- Lack of a surveillance camera in the room where the safe is located. While surveillance cameras exist in other areas of the DHGC, the surveillance system was not being used appropriately (i.e., the tapes were not being regularly replaced, cameras were misdirected) and was therefore ineffective.

**Recommendations**

The following recommendations are made to improve the internal cash handling controls at DHGC:

1. The Department of Finance should review cash handling procedures being followed at DHGC with the DHGC General Manager to ensure the establishment of proper cash controls, segregation of duties, and management oversight. The Treasurer's Office should enhance their oversight of cash handling procedures at DHGC to ensure proper cash handling procedures are being followed.
2. The Director of Field Operations should request that Detention and Enforcement complete an evaluation of the surveillance camera system at DHGC and provide recommendations for improvements. At a minimum, existing cameras should be properly positioned, a camera should be installed in the room where the deposit safe is located, and Detention and Enforcement personnel should train DHGC management in the proper use of the existing surveillance system.

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**ICR 019 -- Internal Control Review: Department of Leisure Services – Procurement Card  
Misuse at Stupak Community Center**

**Background:** On March 25, 2005, the Stupak Community Center Coordinator was disciplined for improper handling of cash (see ICR 023). Further investigation by Leisure Services staff, Detention and Enforcement, and our Office into various financial transactions by the Stupak Community Center Coordinator revealed irregularities in her P-Card purchases. The Stupak Community Center Coordinator was placed on paid administrative leave on April 22, 2005 and subsequently resigned on May 16, 2005.

**Findings/Conclusions:**

The following control weaknesses created the opportunity for the Stupak Community Center Coordinator misuse of her P-Card:

- The Department has not sufficiently developed departmental guidelines on the use of P-Cards for their staff.
- The Supervisors who approved the Stupak Community Center Coordinator's P-Card purchases failed in their responsibility as the key detective control over P-Card purchases to "review each P-Card expenditure to ensure the goods and services were necessary and for official use" as required by City policy.
- The Division Manager reviewed and approved the monthly P-Card purchase summary report without being given original receipts. While the original receipts were available from the department P-Card reconciler upon request, the Division Manager may have been more inclined to review details of some purchases had the original receipts accompanied the monthly P-Card purchase summary report.
- The Department has not established an inventory/equipment tracking program. The Stupak Community Center Coordinator may have been less inclined to purchase and steal certain items if she knew equipment purchases had to be recorded for tracking purposes.
- The Department has not sufficiently developed departmental guidelines on purchases for the Family Resource Center. P-Card purchases for the Family Resource Center were regularly combined with purchases for the general operations of the Stupak Community Center creating the opportunity for someone to hide personal purchases among items that appeared to be for the Family Resource Center.

**Recommendations:**

1. Leisure Services Management should develop improved departmental guidelines on the use of P-Cards. The following areas should be addressed:
  - Acceptable and non-acceptable P-Card purchases for the Department.
  - Guidelines on the purchases of gift cards and certificates. Considering the cash value of these purchases, consideration should be given to requiring documentation of who the cards/certificates were given to and for what purpose.

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Consideration should also be given to restricting the purchase of such items to a limited number of staff.

- Guidelines on the review of Community Center purchases. Consideration should be given to requiring a Community Center employee other than the P-Card holder to verify and initial that P-Card purchases were brought to the Center and are for business purposes.
  - Guidelines on the use of blanket purchase agreements.
  - Responsibilities and expectations of P-Card reviewers and approvers.
2. Leisure Services Management should provide additional training to its staff on City and Departmental P-Card policies and procedures.
  3. Leisure Services Supervisors should “review each P-Card expenditure to ensure the goods and services were necessary and for official use” as required by City policy.
  4. Leisure Services Management should evaluate P-Card review assignments to ensure designated reviewers can fulfill their review responsibilities.
  5. Leisure Services Management should regularly review the P-Card process being followed by its staff to ensure policies and procedures are being followed.
  6. Leisure Services P-Card reconcilers should distribute the original receipt documentation with the monthly P-Card summary report to Division Managers to improve the effectiveness of their review.
  7. Leisure Services Supervisors should make periodic unannounced visits to their Centers to verify that purchased items are being used for business purposes.
  8. Leisure Services Management should develop a department inventory/equipment tracking program.
  9. Leisure Services Management should improve controls over the operations of the Family Resource Center (FRC) as follows:
    - Management should establish guidelines of acceptable purchases for the Family Resource Center.
    - The Supervisor over Stupak Community Center should ensure P-Card purchases identified as being for the FRC are within the established guidelines.
    - Purchases for the FRC should not be commingled with those for the Community Center operations.
    - FRC staff should be made aware of all purchases made for the Center. Consideration should be given to having FRC staff initial receipts of items purchased for the FRC as evidence that they have received the items.
    - Leisure Services Management should evaluate the adequacy of the inventory controls at the FRC.

**ICR 020 -- Internal Control Review – Parks and Open Spaces – Misuse of City Account**

**Background:** On May 19th, 2005, the City’s Finance Department received a phone call from a local garden nursery informing them of a Parks Maintenance Supervisor who had insisted on receiving a cash refund for items previously purchased using his own funds and identified as

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being associated with the City's business account with the nursery. The nursery had refused to give a cash refund to the city employee as they only give credits to credit cards for business account returns. When a customer makes representation that they have a business account with the nursery, the customer is given certain discounts and the purchase is tax-free.

**Findings/Conclusions:**

- According to City policy 3.16, "dishonest and fraudulent activities include, but are not limited to, use of a City office or position or of City resources for personal gain." The Parks Maintenance Supervisor's transactions with the nursery were "dishonest and fraudulent" as defined in city policy as he used his position as a city employee for personal gain. He knowingly misrepresented to the nursery that his personal purchases were associated with the city's business account to obtain discounted merchandise and avoid paying sales tax.
- Further investigation into the Parks Maintenance Supervisor's personal business found that his business was not licensed with the State of Nevada.

**Recommendations:**

The following recommendations are made to improve controls over city employee use of business customer accounts:

1. The Department of Finance should inform new and established vendors with whom the city has business accounts to only accept Purchase Orders or P-Card payments from city employees.
2. The Department of Finance should create guidelines for the use of city business accounts and the ramifications of misuse of accounts for personal transactions. These guidelines should be communicated to city staff.

**ICR 021 -- Internal Control Review -- Neal Elementary Safekey Receipt Theft**

**Background:** On June 6, 2005, the parent of a child attending Neal Safekey tore three blank, duplicate Safekey receipt copies from a receipt book when Safekey instructors were occupied. A Safekey instructor subsequently noticed the missing receipts and was informed by a child that the parent had taken them. The parent was called and asked to return the receipts, which he did. The parent did not provide an explanation for his actions.

**Findings/Conclusions:** The Safekey receipt book was not properly secured or in the possession of a Safekey staff.

**Recommendations:** The following recommendations are made to improve the internal controls over Safekey receipts:

1. Safekey Management should direct Safekey staff to always keep receipt books in their possession or secured.
2. Safekey staff should be reminded of the importance of safeguarding receipt books.

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**ICR 023 -- Internal Control Review: Department of Leisure Services – Cash Handling and Donations at Stupak Community Center**

**Background:** On March 1, 2005, the Supervisor who oversees the Stupak Community Center was contacted by Center staff regarding missing funds. Upon further investigation, Leisure Services staff found that the Stupak Center Coordinator had inappropriately used class registration fee funds for purchasing programming materials. On March 25, 2005, the Stupak Center Coordinator received a written discipline as a result of these actions.

Further investigation of the Stupak Center Coordinator's past financial transactions by Leisure Service staff, Detention and Enforcement, and the City Auditor's Office revealed missing funds as well as other irregularities (see ICR 019 and ICR 022). The Stupak Center Coordinator was placed on paid administrative leave on April 22, 2005 and subsequently resigned on May 16, 2005.

**Findings/Conclusions:** The opportunity for these thefts occurred due to the following control weaknesses:

- Customer payments for the citizenship class were not individually recorded into the Class system and customer receipts were not distributed. When recording of the payments occurred, the payments were recorded in total.
- The citizenship class attendance records were inadequate for reconciliation of class attendance to class revenues.
- The employee that collected the citizenship class registration fees did not prepare her own deposit documentation and bag. She either gave the funds to the Stupak Center Coordinator or placed the funds in an envelope and dropped them in a safe whereby the Stupak Center Coordinator was easily able to take the funds without dual verification by the employee that collected the funds.
- The Stupak Center Coordinator's supervisors failed to adequately monitor the receipting and recording of citizenship class revenues. No reconciliation of class attendance to class revenues was performed.
- Donations were collected by the Stupak Center Coordinator without dual verification or the knowledge of the donations by her supervisors. The Stupak Center Coordinator requested that the donation checks be made payable to herself and was easily able to deposit the funds in her personal account. According to the City's cash handling policy, checks received should be made payable to the City and be restrictively endorsed immediately upon receipt (FN302a).

**Recommendations:** The following recommendations are made to improve controls over cash handling and donations in Leisure Services:

1. Leisure Services Management should implement improved procedures for the collection of the citizenship class payments, as well as for any similar classes. Controls should be implemented to ensure class attendance information is adequately documented and class revenues are recorded into the Class system.



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2. Leisure Services Management should require staff that collects funds to prepare their own deposit documentation and have the funds dual verified by another staff. The staff should then place the funds in a deposit bag and seal it before placing it in the safe.
3. Leisure Services Management should implement revenue reconciliation procedures (reconciliation of number of class attendees to revenue) for the citizenship class, as well as for any other similar classes.
4. Leisure Services Management should develop improved department guidelines for the acceptance and processing of donations from outside organizations. Consideration should be given to having all donations sent to a central location for processing.

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**MANAGEMENT RESPONSES  
TO  
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**1. ICR 010 -- Internal Control Review: Theft of Deposits at Durango Hills Golf Course**

**Recommendation 1: (Finance & Business Services)** the Department of Finance should review cash handling procedures being followed at DHGC with the DHGC General Manager to ensure the establishment of proper cash controls, segregation of duties, and management oversight. The Treasurer's Office should enhance their oversight of cash handling procedures at DHGC to ensure proper cash handling procedures are being followed.

**Management Response:** A Senior Financial Analyst and a Financial Analyst II from the Financial Services Division performed an unannounced cash count of registers and cash banks at the Durango Hills Golf Club on August 2, 2005. No exceptions were noted. Cash handling procedures were reviewed with the incoming General Manager to ensure there was a clear understanding of expectations and proper cash controls.

The Financial Services Division has established a schedule for unannounced cash counts and review of cash handling procedures of all City cash drawers. The schedule will ensure all funds are counted a minimum of annually with proper handling procedures reinforced on the same schedule.

**Expected Date of Completion:** Completed.

**Recommendation 2:** The Director of Field Operations should request that Detention and Enforcement complete an evaluation of the surveillance camera system at DHGC and provide recommendations for improvements. At a minimum, existing cameras should be properly positioned, a camera should be installed in the room where the deposit safe is located, and Detention and Enforcement personnel should train DHGC management in the proper use of the existing surveillance system.

**Management Response:** Agree. Field Operations requested that D&E evaluate the surveillance system. On Aug. 8, 2005 D&E provided the report. On Aug. 12, 2005 Field Operations requested that D&E proceed with the recommended improvements. Field Operations is awaiting the completion of improvements.

**Expected Date of Completion:** Dependent on D&E completion of improvements.

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**2. ICR 019 -- Internal Control Review: Department of Leisure Services – Procurement Card Misuse at Stupak Community Center**

**Recommendation 1:** Leisure Services Management should develop improved departmental guidelines on the use of P-Cards. The following areas should be addressed:

- Acceptable and non-acceptable P-Card purchases for the Department.
- Guidelines on the purchases of gift cards and certificates. Considering the cash value of these purchases, consideration should be given to requiring documentation of who the cards/certificates were given to and for what purpose. Consideration should also be given to restricting the purchase of such items to a limited number of staff.
- Guidelines on the review of Community Center purchases. Consideration should be given to requiring a Community Center employee other than the P-Card holder to verify and initial that P-Card purchases were brought to the Center and are for business purposes.
- Guidelines on the use of blanket purchase agreements.
- Responsibilities and expectations of P-Card reviewers and approvers.

**Management Response:** Agree with the overall need to develop departmental guidelines. There is a work in progress to develop standardized guidelines. The department has already reduced P-Card holders by 25%, restricting those who have access to P-cards. Coordinators and Field Supervisors are responsible for review of purchases at their respective centers. Current systems have reduced/improved the time it takes to catch unlawful users of city resources and when they are caught the penalty has been severe. Guidelines for blanket purchase agreements exist and will be reviewed on a biannually basis. Improved and consistent training is very much needed and will be implemented.

**Expected Date of Completion:** Ongoing

**Recommendation 2:** Leisure Services Management should provide additional training to its staff on City and Departmental P-Card policies and procedures.

**Management Response:** Agree

**Expected Date of Completion:** 6-06

**Recommendation 3:** Leisure Services Supervisors should “review each P-Card expenditure to ensure the goods and services were necessary and for official use” as required by City policy.

**Management Response:** Agree Already implementing.

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**Expected Date of Completion:** 2-06

**Recommendation 4:** Leisure Services Management should evaluate P-Card review assignments to ensure designated reviewers can fulfill their review responsibilities.

**Management Response:** Agree Field Supervisors will review before and after purchases.

**Expected Date of Completion:** 2/06

**Recommendation 5:** Leisure Services Management should regularly review the P-Card process being followed by its staff to ensure policies and procedures are being followed.

**Management Response:** Agree

**Expected Date of Completion:** Ongoing

**Recommendation 6:** Leisure Services P-Card reconcilers should distribute the original receipt documentation with the monthly P-Card summary report to Division Managers to improve the effectiveness of their review.

**Management Response:** Agree. Field Supervisors and Division Supervisors will be diligent in reviewing the original receipt documentation with the monthly P-Card summary report for accuracy and authorized uses; and held accountable for verifying the report for my approval.

**Expected Date of Completion:** This is an ongoing practice that will be refined daily.

**Recommendation 7:** Leisure Services Supervisors should make periodic unannounced visits to their Centers to verify that purchased items are being used for business purposes.

**Management Response:** Agree

**Expected Date of Completion:** Ongoing

**Recommendation 8:** Leisure Services Management should develop a department inventory/equipment tracking program.

**Management Response:** Agree. There is a pilot tracking system being implemented now that will track all \$200.00 or more and or sensitive purchases. Purchases of \$199.00 or less are being tracked by the Field and Division Supervisor with a system that requires pre-authorization before

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purchase and validation after purchase. Regular audits of facilities are being implemented and consistent and regular trainings are being implemented.

**Expected Date of Completion:** New system 2-07. Everything else is ongoing.

**Recommendation 9:** Leisure Services Management should improve controls over the operations of the Family Resource Center (FRC) as follows:

- Management should establish guidelines of acceptable purchases for the Family Resource Center.
- The Supervisor over Stupak Community Center should ensure P-Card purchases identified as being for the FRC are within the established guidelines.
- Purchases for the FRC should not be commingled with those for the Community Center operations.
- FRC staff should be made aware of all purchases made for the Center. Consideration should be given to having FRC staff initial receipts of items purchased for the FRC as evidence that they have received the items.
- Leisure Services Management should evaluate the adequacy of the inventory controls at the FRC.

**Management Response:** Agree with all recommendations. To implement LS will have to ask for a P-Card to be issues to the FRC staff so that all purchases for FRC can be tracked. FRC staff will be the only staff to purchase items for FRC. Also, a list of authorized items will be created and a check out list will be established to maintain accurate inventory control.

**Expected Date of Completion:** For separate purchasing authority when P-Card is issued. Other recommendations 5-06.

**3. ICR 020 -- Internal Control Review – Parks and Open Spaces – Misuse of City Account**

**Recommendation 1: (Finance & Business Services)** the Department of Finance should inform new and established vendors with whom the city has business accounts to only accept Purchase Orders or P-Card payments from city employees.

**Management Response:** The Department of Finance has never authorized the establishment of business accounts. Current City purchasing policies define authorized processes and authorization requirements.

**Expected Date of Completion:** Completed.

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**Recommendation 2: (Finance & Business Services)** The Department of Finance should create guidelines for the use of city business accounts and the ramifications of misuse of accounts for personal transactions. These guidelines should be communicated to city staff.

**Management Response:** The City Purchasing and Contracts Division has never authorized the establishment of business accounts. The tightening of bid language with specific prohibition of such activity/accounts has been established. This modified language and related clause modifications are being incorporated as part of the on-going quality assurance reviews conducted by the Contract Specialists.

**Expected Date of Completion:** Completed.

**4. ICR 021 -- Internal Control Review -- Neal Elementary Safekey Receipt Theft**

**Recommendation 1:** Safekey Management should direct Safekey staff to always keep receipt books in their possession or secured.

**Management Response:** Agree

**Expected Date of Completion:** 2-06

**Recommendation 2:** Safekey staff should be reminded of the importance of safeguarding receipt books.

**Management Response:** Agree

**Expected Date of Completion:** 2-06

**5. ICR 023 -- Internal Control Review: Department of Leisure Services – Cash Handling and Donations at Stupak Community Center**

**Recommendation 1:** Leisure Services Management should implement improved procedures for the collection of the citizenship class payments, as well as for any similar classes. Controls should be implemented to ensure class attendance information is adequately documented and class revenues are recorded into the Class system.

**Management Response:** Agree. We will audit regularly to determine if enrollee's match revenue for that class. Will also evaluate this program to see if a charge is warranted.

**Expected Date of Completion:** 6-06

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**Recommendation 2:** Leisure Services Management should require staff that collects funds to prepare their own deposit documentation and have the funds dual verified by another staff. The staff should then place the funds in a deposit bag and seal it before placing it in the safe.

**Management Response:** Agree. Will evaluate this program to see if a charge is warranted.

**Expected Date of Completion:** Ongoing

**Recommendation 3:** Leisure Services Management should implement revenue reconciliation procedures (reconciliation of number of class attendees to revenue) for the citizenship class, as well as for any other similar classes.

**Management Response:** Agree

**Expected Date of Completion:** 6-06

**Recommendation 4:** Leisure Services Management should develop improved department guidelines for the acceptance and processing of donations from outside organizations. Consideration should be given to having all donations sent to a central location for processing.

**Management Response:** Disagree. This would require a dedicated staff to handle all of the processing for donations which the department does not have. The current system will work with increased audits and regular trainings. With more focus on prevention and education on use of City resources we will be able to eliminate much of this problem. Detecting the misuse has gotten much better with the new systems implemented in the past 6-12 months. The time to detect problems has been reduced from months to days.

**Expected Date of Completion:** Ongoing

**Note:** The Recreation Division has just completed a re-organization that has changed the responsibility of all of the Division Supervisors and Field Supervisors. This will allow for fresh perspectives and questions regarding systems and behaviors and bring new ideas to solving old problems.